IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 24 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
Jaya Hind Sciaky Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 82 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
Saj Test Plant P.Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 85 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
Jaya Hind Sciaky Ltd., ... Respondent.

WITH

INCOME TAX REFERENCE NO. 111 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Bajaj Tempo Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 123 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
Kalyani Steel Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 202 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
Kulkarni Black & Decker Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 263 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Rathi Dye Chem P.Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 286 OF 1999

The Commissioner of Income-tax. ... Applicant.

V/s.

Shirke Construction Equipment Ltd.... Respondent.

A.S.Rao for the Applicant.

P.V.Vaidya for the respondents (except ITR 263/99).

None for the respondents in ITR No.263/99.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 25th April 2005.

P.C. :

. The question raised in the above reference applications has already been answered by the Division Bench of this Court in favour of the assessee and against revenue in the case of **C.I.T. v. Sudarshan Chemicals**, 245 ITR 769 (Bom) In this view of the matter, the question referred is answered in affirmative.

. All the reference application stand disposed of accordingly with no order as to costs.

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